

LIFE OF AN APPRAISER

2024 ANNUAL MEETING

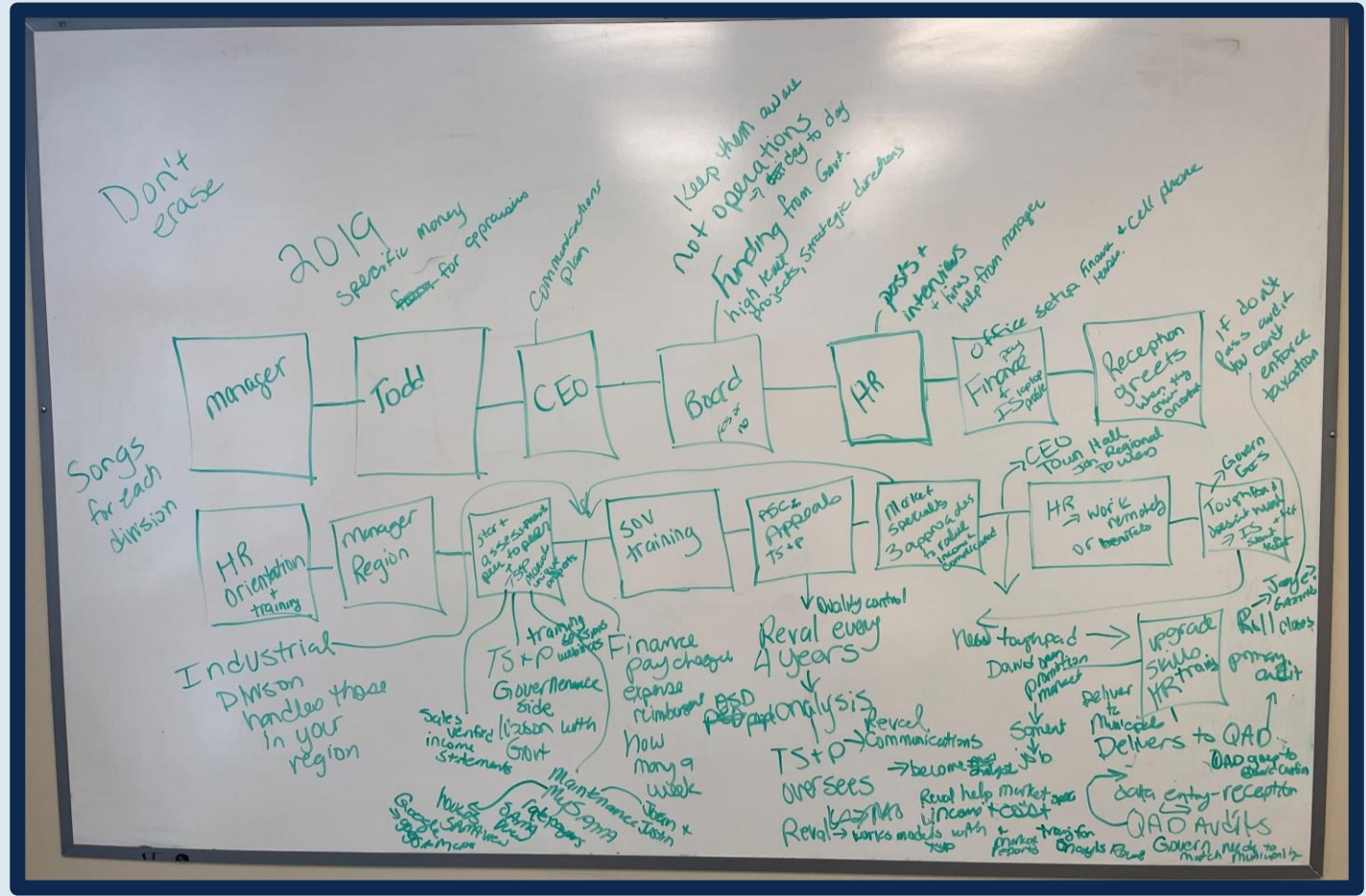


1 APRIL



**FOCUS ON THE FUTURE:
SAMA AND THE 2025 REVALUATION**

HOW THIS PRESENTATION BEGAN



WHO WE ARE AND WHY DO WE EXIST

- SAMA is an independent agency that provides a quality assessment system for Saskatchewan that is responsible to the Province of Saskatchewan, local governments (municipalities) and property owners.
- SAMA develops, implements and supports property assessments which are the financial foundation for the property tax system.
- The property tax base provides over \$2 billion in revenues for municipalities and the education sector.



Todd Treslan

Managing Director



Seth McNaughton

Melfort



Nancy Wollner

Moose Jaw



Chandra Reilly

North Battleford



Frances Simonson

Regina



Linden Nilsen

Saskatoon



Kevin Groat

**Assistant Managing
Director**



Danielle Sorenson

Swift Current



Graham Stearns

Weyburn



Sheldon Stechyshyn

Yorkton



Rebecca Schultz

Industrial Unit

**BEFORE AN
EMPLOYEE IS
HIRED**

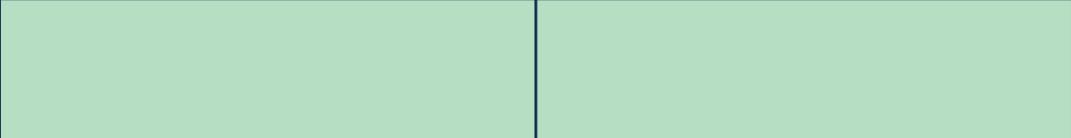
**FUNDING
MUST BE IN
PLACE**



BOARD OF DIRECTORS



Ensure appropriate funding support to meet the Agency's strategic directions.



Comprised of 7 members appointed by the Lieutenant Governor in Council.

Two members elected from SUMA and two members elected from SARM

Three members are appointed by the Minister of Government Relations (Board Chair).



Legislated to submit a four-year business and financial plan prior to every revaluation and annual budget to our funding

Province of Saskatchewan

Saskatchewan Urban Municipalities Association (SUMA)

Saskatchewan Association of Rural Municipalities (SARM)

EXECUTIVE TEAM



ROLE OF THE CEO

The CEO reports directly to the SAMA Board of Directors

- In charge of the employees and administration of the Agency under the direction of the Board.
- Manages the overall operations and affairs of SAMA and for providing leadership, advice and guidance on the development of policies, strategies, priorities, objectives and programs that will best accomplish its mission and purpose.
- Managing Directors of each division, Communications and Executive Coordinator report directly to the CEO except for the Managing Director of Quality Assurance (QAD) who reports directly to the SAMA Board and indirectly to the CEO.



AN EMPLOYEE JOURNEY BEGINS WITH A JOB VACANCY

ASSESSMENT SERVICES DIVISION (ASD) NOTIFIES HUMAN RESOURCES (HR)



Brad Aasen
Director



PREPARING TO HIRE THE BEST CANDIDATE



Human Resources is responsible for all recruitment activities - job posting, setting up interviews, etc.

The manager is involved in the interview process and makes the final decision

AND THE NEW HIRE IS...

Ms. A. Sessment

We'll call her Anna



ONBOARDING

- Information Services (IS) creates a profile for the new hire and gets them set up on a toughpad.
- Finance creates a profile in the payroll system, ensures they have office space and a cell phone.
- Human Resources provides new hire with access to Dayforce to complete new employee forms.
 - A criminal record check is performed.
 - HR announces all new employees that join the Agency.
 - HR utilizes Dayforce to create the new employee record (salary, hours of work, location, who they report to, etc).



HUMAN RESOURCE'S ROLE



Recruiting, selecting and retaining employees, training and development, personnel records management and compensation and benefits programming and administration.

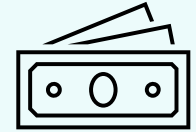
Maintain compliance with employment standards, Collective Bargaining Agreement and the policies of the Agency.

Protect the interests of all employees at SAMA.

Promoting innovation and best practices in human resources management, developing and implementing human resources policy, employee relations, workforce planning, organizational development, leadership development, performance management and labour relations.



Management of the Agency's financial resources and administrative operations.



Budgeting, financial forecasting, planning, internal controls and external audit, treasury functions, management of assets, insurance and risk and financial and public accounts reporting.

Corporate administrative policies and procedures, payroll administration, billing and accounts receivable, purchasing and accounts payable, office services and accommodations and fleet management services.



FINANCE'S ROLE



Mathew Ratch
Managing Director





Saskatchewan
Property Assessment
Network.



Internal services

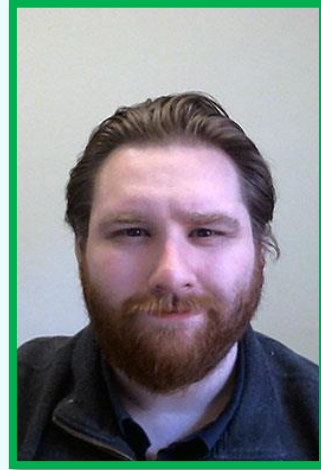


External services



Darcy Boyer
Managing Director

INFORMATION SERVICE'S ROLE



ORIENTATION



Human Resources conducts new employee orientation:

- Overview of the Agency.
- Learning about how we operate as an Agency.
- Introduction to the culture at SAMA.
- Review of critical policies.
- Overview of Dayforce, Tenrox, as well Agency benefits and union introduction.



WHAT DOES AN ASSESSMENT APPRAISER DO?

Working with the three approaches to value, the Assessment Appraiser is responsible for collecting and verifying assessment valuation and sales data through physical inspection of property and personal interviews with property owners.



CONTINUOUS DEVELOPMENT



Murry Messaros
Manager,
Organizational
Development



Sharla Triffo
Trainer/Support
Analyst

- Regional manager and senior employees provide peer to peer training (mentorship)
- Refer to manuals created by TS&P
- Human Resources:
 - Outline steps to obtain licensing
 - Explanation of professional leave

SERVICES SAMA PROVIDES

Annual Maintenance

- Annual changes to keep physical inventory current and to update property specific values
- MySAMA – Administrators submit maintenance (ie. new house, renovations, demolition, other changes to property)
- Callbacks – properties that SAMA has flagged for a review
- May include sales verification

Reinspection

- A review of a group of properties in a municipality to ensure physical inventory is current and to update property specific values

Revaluation

- Updating of values to a more current base data (ie. 2021 Revaluation and 2022, 2023 and 2024 assessment rolls use a January 1, 2019 base date)
- Currently every 4 years in Saskatchewan
- Includes sales verification, income/expense information verification, market analysis and implementation

Staff utilize Govern, SAMAView, GIS and GPS to assist with valuations

The ASD Industrial Unit provides assessment services for heavy industrial property, oil, gas and mine resource production equipment, railways, some elevators and pipelines

TECHNICAL STANDARDS AND POLICY



TS&P also serves as an advisor to the SAMA Board and the Province with respect to property assessment legislation.

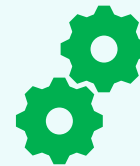
Technical Standards and Policy Division (TS&P) is responsible for SAMA's Assessment Governance role which includes the following responsibilities:



Research of assessment policy and best practices



Consulting and informing stakeholders regarding assessment policy



Updating, testing and maintaining Govern models and rates



Publishing SAMA's Manual, Guide and Handbook and Board Orders for each revaluation



Shaun Cooney
Managing Director



Andrew Workman
Director



Technical Standards and Policy Division (TS&P) is responsible for SAMA's Assessment Governance role which includes these responsibilities:



Provision of provincial assessment coordination and support



Training of SAMA and external appraisers and maintaining benchmark guides, assessment guidelines and bulletins



Internal and external revaluation oversight, quality control audits, and regular revaluation progress reports to Board and government



Assistance and coordination of legal resources for assessment appeals



Liaison with the external assessment service providers and stakeholders , including overseeing the City Assessors/SAMA and Advisory Committees




Provision of information to municipalities, school divisions, the province and public. Managing third party assessment information agreements.



Testing and recommending new technology and applications (e.g.GIS).

ONCE ASSESSMENTS ARE COMPLETE AND THE MUNICIPALITY OPENS THEIR ROLL...

Every property owner has an annual right to appeal their property assessment.



Assessment appeals may be resolved through:

Agreement to Adjust

Board of Revision

Assessment Appeal Committee of the Saskatchewan Municipal Board (SMB)



The final step in the statutory appeal process is an appeal to the Provincial Court of Appeal (CoA) only on a question of law or jurisdiction.

PREPARING FOR AN APPEAL

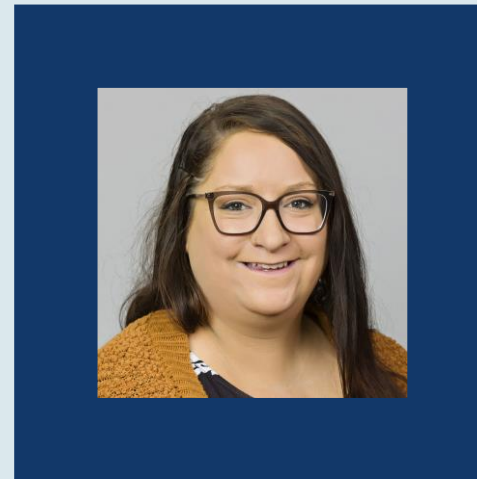
- Support of Value training provided by the Appeal Support Committee (ASC).
- Appraisers, Senior Market Commercial Appraisers, Coordinators and Legal Counsel are involved in appeals depending on what is required.
- TS&P provides support for market and regulated appeals and oversees legal resources for the Court of Appeal and Court of King's Bench.
- A revaluation year results in more appeals than a non-revaluation year.



QUALITY ASSURANCE DIVISION



Karlo Simonson
Managing Director



QUALITY ASSURANCE DIVISION'S ROLE



Appraiser provides assessments to municipalities. Municipality may make changes to assessments to reflect tax class, exemptions, agreements etc.

Municipality opens roll for required days allowing property owners to appeal assessments.

After roll is closed and appeals are complete, municipality fills out assessment return form providing information regarding assessment roll administration and assessed values.

Assessment return is the starting point for confirmation and primary audits.

Confirmation audit confirms that municipality followed requirements outlined in the municipal act. Primary Audit ensures that values set by appraisers are accurate in relation to sales.

After confirmation and primary audits are complete, QAD balances values on the municipal roll to Govern to ensure that values on the roll and Govern are the same.

If the municipality does not pass audits, they cannot enforce taxation

WHAT IS A REVALUATION?



Revaluation is a legislated requirement to update all assessments in the province once every four years, to reflect a new level of value (the base date).



TS&P provides revaluation oversight and coordination (Orders and publications).



Preliminary values are due to government by April 1, 2024 for determination of percentages of value.



The focus for ASD is supporting the new assessments for 2025.



Property values are dynamic and change over time.



ASD researches new market models and creates updated market reports.



Preliminary values are sent to client municipalities for their feedback.



Communication tools are updated and provided to municipalities.



Kevin Groat
Assistant Managing
Director



ASSESSMENT SERVICES BUSINESS SUPPORT



Human Resources

Notify PEPP, exit interview, employee announcement to all SAMA.



Information Services

User access to SAMA systems is removed, account disposal instructions received from manager and devices made ready for replacement



Finance

Final pay is calculated. ROE is prepared and sent to the Government and all office equipment and devices are collected.

OFFBOARDING (RETIREMENT, RESIGNATION, ETC.)



CONNECTION

All divisions are connected and integrated throughout an employee's journey with SAMA. These dependencies never disappear, they may change slightly based on what role you are in, but they will always be there.